



**REPORT ON COMPLIANCE
WITH COMMONWEALTH OF VIRGINIA
LAWS, REGULATIONS, CONTRACTS, AND GRANTS**

To the Board of Supervisors
County of York, Virginia

We have audited the general-purpose financial statements of the County of York, Virginia, as of and for the year ended June 30, 2000, and have issued our report thereon dated October 12, 2000.

We conducted our audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and *Specifications for Audits of Counties, Cities and Towns*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

Compliance with Commonwealth of Virginia laws, regulations, contracts and grants applicable to the County of York, Virginia, is the responsibility of the County of York, Virginia's management. As part of obtaining reasonable assurance about whether the general-purpose financial statements are free of material misstatement, we performed tests of the County of York, Virginia's compliance with certain provisions of the Commonwealth of Virginia's laws, regulations, contracts and grants. However, the objective of our audit of the general-purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion. The following is a summary of the Commonwealth of Virginia laws, regulations, contracts and grants for which we performed tests of compliance:

Code of Virginia:

- Budget and Appropriation Laws
- Conflicts of Interest Act
- Debt Provisions
- Uniform Disposition of Unclaimed Property Act
- Cash and Investment Laws
- Local Retirement Systems
- Procurement Laws
- Personal Property Tax Relief Act

State Agency Requirements:

- Social Services
- Comprehensive Services Act for At-risk Youth and Families
- Education

With respect to the items tested, the results of our procedures disclosed no instances of noncompliance with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the County of York, Virginia, had not complied, in all material respects, with those provisions.

This report is intended solely for the information and use of the Board of Supervisors, management and applicable federal and state agencies and is not intended to be and should not be used by anyone other than these specified parties.

Witt, Mares & Company, PLLC

Williamsburg, Virginia
October 12, 2000